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Fax Transmission | March 1, 2005

TO: Commissioner for Patents
Attn: Examiner JOLLEY
Patent Examining Corps
Facsimile Center
Washington, D.C. 20231

FROM: Douglas P. Mueller

OUR REF: 10873.1179USW1
TELEPHONE: 612.371.5237

Total pages, including cover letter: 4**PTO FAX NUMBER 1-703-872-9306**

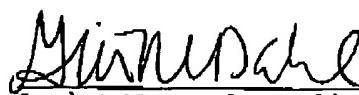
If you do NOT receive all of the pages, please telephone us at 612.336.4638, or fax us at 612.332.9081.

Title of OFFICIAL Document Transmitted: Supplemental Amendment
 Applicant: MATSUKAWA et al.
 Serial No.: 10/693,283
 Filed: 10/24/03
 Group Art Unit: 1762
 Confirmation No.
 Our Ref. No.: 10873.1179USW1

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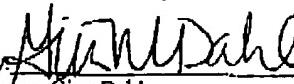
S/N 10/693,283

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	MATSUKAWA, et al.	Examiner:	K. JOLLEY
Serial No.:	10/693,283	Group Art Unit:	1762
Filed:	October 24, 2003	Docket No.:	10873.1179USW1
Title:	MAGNETORESISTIVE ELEMENT AND METHOD FOR MANUFACTURING THE SAME		

CERTIFICATE UNDER 37 CFR 1.6(d): I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on March 1, 2005.


By: _____
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SUPPLEMENTAL AMENDMENT

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This amendment supplements the Amendment filed February 16, 2005.

Amendments to the specification begin at page 2.

Remarks begin at page 3.